

them. But where government can offer a helping hand, surely we must." The year is different, and the war in the mountains of south-east Europe rather than the sands of the Mideast. But the needs are the same, as is our responsibility.

WADSWORTH ATHENEUM MUSEUM'S DOCENT PROGRAM CELEBRATES 30 YEARS

HON. JOHN B. LARSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 28, 1999

Mr. LARSON. Mr. Speaker, today I rise to honor a group of very special volunteers who have served the art community in my district for three decades. On May 1, 1999, the Wadsworth Atheneum Museum in Hartford, CT, will mark the 30th year of its Docent Program. A program that has continued to comprise some of the most dedicated and talented volunteers in Hartford.

While an artist cannot paint without brushes, the Wadsworth could not bring the thousands of art treasures in its collection to life without its docents. And while a docent is a volunteer position, the word "volunteer" does not fully recognize the vast amount of knowledge that a person must acquire before taking part in this program.

Before a docent can share the history behind each painting or sculpture with the public, he or she must first participate in a year-long training session. Having to master approximately 65 hours of education on art history, the museum collection, and tour techniques clearly demonstrates the high level of commitment that these volunteers bring to this position.

A visitor to the Wadsworth, which is the oldest public art museum in the United States, becomes a student of art no matter what their age. They rely on the docent to educate them about nineteenth-century American landscapes, to educate them about French and American Impressionist paintings, to educate them about twentieth century masterpieces, and to educate them about its MATRIX program of changing contemporary exhibitions and performances, one of the first of its kind in the country.

Most importantly, for some visitors the Wadsworth is the first art museum they have visited, or at least the first art museum in Hartford they have visited. That is what makes the docents so special. They are more than tour guides. They are ambassadors of art. They are ambassadors of Hartford.

As a resident of nearby East Hartford, I have made many trips to the Wadsworth as both a student and a father. It remains a place that educates the mind and excites our soul about the amazing world of paint, canvas, sculpture, marble and textiles. But just as a painting is not complete without the perfect frame, no visit to the Wadsworth would be complete without a lesson on the world of art from a docent.

It is with great pride that I congratulate the volunteers that have maintained the Docent Program for 30 years at the Wadsworth Athe-

EXTENSIONS OF REMARKS

neum. Thank you for so generously providing us with your time and knowledge.

84TH COMMEMORATION OF
ARMENIAN GENOCIDE

SPEECH OF

HON. MICHAEL R. McNULTY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 21, 1999

Mr. McNULTY. Mr. Speaker, I join with my many colleagues today in remembering the victims of the Armenian Genocide. But rather than repeat what has already been said, let me say a few words about the very positive spirit of the Armenian people. They endured a great deal before, during and after the genocide. They were also under the totalitarian dictatorship of the Soviet Union for many decades.

That all ended in 1991, and I was there to see it. I was one of the four international observers from the United States Congress to monitor Armenia's independence referendum. I went to the communities in the northern part of Armenia, and I watched in awe as 95 percent of all of the people over the age of 18 went out and voted. And, of course, I thought how great it would be if we could get that kind of participation in our own democratic elections here in the United States of America. Sometimes we take things for granted.

But the Armenian people had been denied freedom for so many years, and they were very excited about this new opportunity. As best I could determine it, Mr. Speaker, almost no one stayed home. They were all out in the streets going to the polling places. I watched people stand in line for hours to get into these small polling places and vote.

Then, after they voted, the other interesting thing was that they did not go home. They had brought covered dishes with them, and all of these polling places had little banquets afterward to celebrate what had just happened.

What a great thrill it was to join them the next day in the streets of Yerevan when they were celebrating their great victory. Ninety-eight percent of the people who voted cast their ballots in favor of independence. It was a wonderful experience to be there with them when they danced and sang and shouted, "Ketse azat ankakh Hayastan"—long live free and independent Armenia. That should be the cry of all freedom-loving people everywhere.

INTRODUCTION OF THE FORMER
INSURANCE AGENTS TAX EQUITY ACT OF 1999

HON. JERRY WELLER

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 28, 1999

Mr. WELLER. Mr. Speaker, I come to the floor today with my colleagues, Mr. KLECZKA, Mr. MCCRERY, Mr. NEAL, Mr. RAMSTAD and Ms. BALDWIN, to introduce the Former Insurance Agents Tax Equity Act of 1999, a bill designed to expand a provision in the Taxpayer

Relief Act of 1997 (TRA) that ensured that certain retired insurance agents are not unfairly subjected to self-employment tax. This bill will continue our efforts and will bring consistency and fairness to the tax treatment of similarly-situated former insurance agents.

Congress, recognizing that valued, long-time insurance agents with certain termination contracts were being improperly subjected to self-employment tax, enacted a provision in the TRA designed to clarify that termination payments received by former agents are exempt from self-employment tax.

In particular, the TRA amended §1402 of the Internal Revenue Code to provide that an agent's eligibility for termination payments could be tied to the agent's length of service. Unfortunately, the provision did not also allow for the actual amounts of the payments to depend on an agent's length of service. As a result, some termination payments are exempt from self-employment tax, but others are not since insurance companies structure their agreements with agents in slightly different ways.

Some companies tie a former agent's eligibility for termination payments to his or her length of service with the company. While the agent's eligibility for payments is tied to length of service, the actual amount of the termination payment is not. Under current law, these former agents could receive termination payments indefinitely without incurring self-employment tax. (The payments, of course, continue to be subjected to income taxes.)

Other companies structure their agreements slightly differently. These companies limit the period in which a former agent receives payments and they vary the amount of the payments according to each agent's length of service and performance during his or her last year of service. This payment structure is designed to encourage agent loyalty since agents are rewarded for long-term service with the company. However, since the amount of payment is tied to the agent's length of service, these payments would be subject to self-employment tax under current law.

There is no policy justification for providing different tax treatment for these substantially similar arrangements. Both types of contracts seek to satisfy the same goal of rewarding loyal, long-time agents with more compensation. It should not matter for tax purposes whether this result is achieved by varying the actual amount of compensation rather than the term of compensation.

The Former Insurance Agents Tax Equity Act of 1999 simply would strike language in the Internal Revenue Code that prevents companies from using a former agent's length of service in determining the amount of termination payment the agent will receive. In doing so, this bill provides equitable tax treatment for similarly-situated former agents.

This provision is supported by thousands of insurance agents around the country, as well as the National Association of Life Underwriters, the Coalition of Exclusive Agents, and the National Association of Independent Insurers. This issue affects a small number of agents and any revenue implications of making this clarification should be negligible.

In the interest of ensuring that termination payments to former insurance agents are